

88TH CONGRESS
1ST SESSION

H. R. 2989

IN THE HOUSE OF REPRESENTATIVES

JANUARY 29, 1963

Mr. HÉBERT introduced the following bill; which was referred to the Committee on Armed Services

A BILL

To further amend the Missing Persons Act to cover certain persons detained in foreign countries against their will, and for other purposes.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*
3 That the Missing Persons Act, as amended (50 U.S.C.,
4 App. 1001 et seq.), is amended as follows:

5 (1) Section 1 (a) is amended—

6 (A) by striking out clauses (1) and (2) and by
7 inserting the following in place thereof:

8 “(1) a member of the uniformed services as de-
9 fined in section 102 (a) and (b) of the Career Com-

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1 pensation Act of 1949, as amended (37 U.S.C. 231 (a)
2 and (b)) ;” and

3 (B) by redesignating clause (3) as clause “(2)”.

4 (2) Section 1 (b) is amended—

5 (A) by inserting the words “Air Force,” after the
6 word “Navy,”; and

7 (B) by striking out the words “paragraph (a) (3)
8 above” and inserting the words “paragraph (a) (2)
9 above” in place thereof.

10 (3) Section 2 (a) is amended—

11 (A) by striking out the words “or besieged by a
12 hostile force” in the first sentence and inserting the
13 words “besieged by a hostile force, or detained in a
14 foreign country against his will” in place thereof;

15 (B) by inserting the words “or employment”
16 after the word “service” in the second sentence; and

17 (C) by striking out the words “or besieged by a
18 hostile force” in the last sentence and inserting the
19 words “besieged by a hostile force, or detained in a
20 foreign country against their will” in place thereof.

21 (4) The first sentence of section 5 is amended—

22 (A) by striking out the words “missing or missing
23 in action” and inserting the words “entitled under sec-
24 tion 2 of this Act to receive or be credited with pay and
25 allowances” in place thereof; and

1 (B) by striking out the words "being a prisoner
2 or of being interned" and inserting the words "the cir-
3 cumstances of the continued absence" in place thereof.

4 (5) Section 6 is amended—

5 (A) by striking out the words "and in the hands
6 of a hostile force or is interned in a foreign country" in
7 the first sentence; and

8 (B) by striking out the words "or missing in ac-
9 tion" in the second sentence and inserting the words
10 "under the conditions specified in section 2 of this Act"
11 in place thereof.

12 (6) Section 7 is amended by striking out the words "in
13 November 1941 and any month subsequent thereto".

14 (7) Section 10 is amended by inserting the words
15 "Air Force," after the word "Navy".

16 (8) The first sentence of section 12 is amended by strik-
17 ing out the words "missing for a period of thirty days or
18 more, interned in a foreign country, or captured by a hostile
19 force" and inserting the words "absent for a period of thirty
20 days or more in any status listed in section 2 of this Act"
21 in place thereof.

22 (9) Section 13 is amended to read as follows:

23 "SEC. 13. Notwithstanding any other provision of law,
24 in the case of any taxable year beginning after December

1 31, 1940, no Federal income tax return of, or payment of
2 any Federal income tax by—

3 “ (1) a member of the uniformed services as defined
4 in section 102 (a) and (b) of the Career Compens-
5 sation Act of 1949, as amended (37 U.S.C. 231 (a)
6 and (b)) ; or

7 “ (2) any civilian officer or employee of any de-
8 partment;

9 who, at the time any such return or payment would other-
10 wise become due, is absent from his duty station under the
11 conditions specified in section 2 of this Act, shall become due
12 until the earlier of the following dates—

13 “ (A) the fifteenth day of the third month in which
14 he ceased (except by reason of death or incompetency)
15 to be absent from his duty station under the conditions
16 specified in section 2 of this Act, unless before the ex-
17 piration of that fifteenth day he again is absent from
18 his duty station under the conditions specified in section
19 2 of this Act; or

20 “ (B) the fifteenth day of the third month follow-
21 ing the month in which an executor, administrator, or
22 conservator of the estate of the taxpayer is appointed.

23 Such due date is prescribed subject to the power of the Sec-
24 retary of the Treasury or his delegate to extend the time
25 for filing such return or paying such tax, as in other cases,

1 and to assess and collect the tax as provided in sections 6851,
2 6861, and 6871 of the Internal Revenue Code of 1954 in
3 cases in which such assessment or collection is jeopardized
4 and in cases of bankruptcy or receivership.”

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